Student ID: [ ]

For 2027 Application for (Change in) Exemption for Dependents of Employment Income Earner

Notes (e.g.,changes) [ ]

Competent district director: Meguro, Director of tax office / Mayor of municipality	Name of salary payer (name)	Institute of Science Tokyo	(Pronunciation (*furigana*)) Your name		Your date of birth
	Corporate (individual) number of salary payer (*To be filled in by the salary payer who received this application form.)	9 0 1 3 2 0 5 0 0 1 2 8 2	Your individual number		Head of household / Relationship with you
	Location of salary payer (address)	2-12-1 Ookayama, Meguro-ku, Tokyo	Your domicile or residence	(Postal code -)	Marital status

Submission of the application for (change in) exemption for dependents of employment income earner regarding secondary salary: (If submitted, please mark "○".)

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If you have no relatives listed in the columns below and you yourself are not a disabled person, a widow, a single parent, or a working student, please fill in the above columns and submit them to your employer.

To be exempted from the primary salary

Category or the like		(Pronunciation (furigana)) Name	Individual number: Relationship with you	Individual number: Date of birth	Elderly dependent relatives (born on or before Jan. 1, 1958) / Specified dependent relatives-Specified relatives (born between Jan. 2, 2005 and Jan. 1, 2009)	Estimated income in 2027	Non-resident relative (Note 1): Fact that he/she lives in the same household (If applicable, please mark "○".)	Domicile or residence	Date of change and reason (Fill in if any change occurred in 2027 (The same shall apply hereinafter.))
A	Spouse qualified for withholding deduction (Note 1)			/ /		yen			
B	Relatives qualified for withholding deduction (16 years of age or older) (born on or before Jan. 1, 2012)	1		/ /	☐ Elderly parent living together or the like ☐ Others / ☐ Specified dependent relative ☐ Specified relatives	yen	☐ 16 years of age or older and under 30 years of age or 70 and above ☐ Studying abroad ☐ Disabled person ☐ Payment of 380,000 yen or more		
		2		/ /	☐ Elderly parent living together or the like ☐ Others / ☐ Specified dependent relative ☐ Specified relatives	yen	☐ 16 years of age or older and under 30 years of age or 70 and above ☐ Studying abroad ☐ Disabled person ☐ Payment of 380,000 yen or more		
		3		/ /	☐ Elderly parent living together or the like ☐ Others / ☐ Specified dependent relative ☐ Specified relatives	yen	☐ 16 years of age or older and under 30 years of age or 70 and above ☐ Studying abroad ☐ Disabled person ☐ Payment of 380,000 yen or more		
		4		/ /	☐ Elderly parent living together or the like ☐ Others / ☐ Specified dependent relative ☐ Specified relatives	yen	☐ 16 years of age or older and under 30 years of age or 70 and above ☐ Studying abroad ☐ Disabled person ☐ Payment of 380,000 yen or more		

C **Disabled person, widow, single parent or working student**

☐ Disabled person

Classification \ Applicable person	Yourself	Spouse living in the same household	Dependent relatives (Note 2)
Disabled person			( )
Special disabled person			( )
Special disabled person living together			( )

☐ Widow ☐ Single parent ☐ Working student

Check the applicable items and/or boxes, and fill in the number of dependent relatives in parentheses.

Contents of a disabled person or working student (Read (9) of "2. Notes on describing this application" on the back side regarding how to describe this column.) — Date of change and reason

* **Please confirm whether your spouse or relatives are eligible as "spouses qualified for withholding deduction" or "dependent relatives qualified for withholding deduction]" on "4. Definitions of dependent relatives or the like" on the back.**
(Note) 1 If your non-resident relative is a specified relative, please check the box "16 years of age or older but under 30 years of age, or 70 years of age or older."
2 Specified relatives are not considered as dependent relatives, so you cannot declare them for your exemption for disabled persons.

D **Dependent relatives or the like declared for tax deduction by other workers**

Name	Relationship with you	Date of birth	Domicile or residence	Other workers who receive deductions: Name	Relationship with you	Domicile or residence	Date of change and reason
		/ /					
		/ /					

◎ This application is to be submitted to receive exemptions for dependents, disabled persons or etc., regarding your salary, and if you receive salary from two or more salary payers, you can only submit this application to one of them.

◎ **Read "1. Notes on the application" or the like on the back side when describing this declaration.**

○ Matters related to inhabitants tax

(This section also serves as the section for the declaration of dependents, etc. for employment income earner to be submitted to the mayor of the municipality via the salary payer in accordance with Article 45-3-2 and Article 317-3-2 of the Local Tax Act.)

		(Pronunciation (*furigana*)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-exempted dependent relative living in overseas (If applicable, please mark "○".)	Estimated income in 2027(*)	Date of change and reason
Dependent relatives under 16 years of age (born on or after Jan. 2, 2012)	1				/ /			yen	
	2				/ /			yen	

(*)"Estimated income in 2027" indicates the estimated amount of income excluding retirement income.

	(Pronunciation (furigana)) Name	Individual number	Relationship with you	Date of birth	Domicile or residence	Non-resident relative (If applicable, please mark "✓".)	Estimated income in 2027(*)	Disabled person category	Date of change and reason	Widow or single parent
Spouse/ dependent relatives/ specified relatives with retirement allowance, etc.				/ /		☐ Spouse ☐ Under 30 years of age or 70years of age or older ☐ Disabled person ☐ Studying abroad ☐ Payment of 380,000 yen or more	yen	☐ General ☐ Special		☐ Widow ☐ Single parent

1. Notes on the application

(1) Submit this application to the salary payer by the day before you receive the first salary in 2027.

(2) If the matters to be described in this application have not changed from the matters described in the application submitted via the payer of the salary in the 2026, you may submit a return stating that "there is no change" instead of matters to be described (refer to as a "simplified application" hereinafter). When submitting the simplified application, refer to how to fill out the simplified application (example) on the website of the National Tax Agency.

(3) If any change occurs in the contents described in this application after submission, either submit an application of change or amend the concerned item in this application.

(4) If you receive a salary from two employers or more and a salary from one employer cannot cover all amounts of spousal (special) deduction, which are applied to a spouse qualified for withholding deduction and dependent relatives qualified for withholding deduction, the special exemption for specified relatives as well as exemptions for disabled persons, you can divide a spouse qualified for withholding deduction and dependent relatives qualified for withholding deduction and submit "Application for (change in) exemption for dependents of employment income earner regarding secondary salary" to other salary payers.

(5) At year-end tax adjustment, if you apply for basic exemption, spouse (special) deduction or special deduction for specified relatives, it is required to prepare and submit "Application of Basic Exemption of Employment Income Earner", "Application for Exemption for Spouse of Employment Income Earner" or "Application for Special Exemption for Specified Relatives of Employment Income Earner in which necessary items are described, to the salary payer by the day before you receive the last salary in 2027.

2. Notes on describing this application

(1) If you submit this application as a simplified application, describe "Your name," Your domicile or residence" and "Your individual number" and write in the margin that there has been no change from the content described in the application submitted in the previous year.

(2) In "Your individual number" and "Individual number," it is necessary to describe the My Numbers (individual numbers) of you, your spouse qualified for withholding deduction and relatives qualified for withholding deduction, dependents under 16 years of age, or a spouse, dependent relatives or specified relatives with retirement allowance, etc. However, if certain requirements are met, you may not need to describe My Number (individual numbers). Check with the salary payer.

(3) In "Corporate (individual) number of salary payer," the salary payer who receives this application describes its corporate or individual number.

(4) "Primary salary" means a salary received from the salary payer to whom you submitted this application, and "Secondary salary" means a salary received from other salary payers.

(5) If dependent relatives qualified for deduction are elderly parents living together, check the box of "Elderly parent living together or the like" in "Elderly dependent relatives." If they are elderly dependent relatives other than elderly parents living together, check the box of "Others."
Also, if dependent relatives qualified for withholding deduction are specified dependent relatives, check the box of "Specified dependent relative" in "Specified dependent relatives." If they are specified relatives, check the box "Specified relative" in the same column.

(6) In "Estimated income in 2027," fill in an amount after subtracting necessary expenses or the like from a revenue amount. If the type of income is salary, the amount of salary income shall be an amount after subtracting salary income deductions from a revenue amount.
With regard to nontaxable pension for surviving family, interest to which divided taxation at the source of income is applied, dividends on listed shares which you chose not to file tax returns or the like, these shall not be included in the base income to determine spouse or dependent relatives qualified for withholding deduction, etc.

(7) If a spouse qualified for withholding deduction or dependent relatives qualified for deduction are non-residents, put a circle in "Non-resident relative."
In addition, if the dependent relative qualified for deduction is a non-resident check the applicable item in "Non-resident relative" box as follows:
a. If the relative is 16 years of age or older and younger than 30 years of age or 70 years of age or older, check "16 years of age or older and under 30 years of age or 70 and above"
b. If the relative is 30 years of age or older and younger than 70 years of age and meets certain requirements (4 [5] b (c) below), check the applicable box of "Studying abroad", "Disabled person" or "Payment of 380,000 yen or more". (If more than one item applies, check one of them.)
(Note) A "Non-residents" are persons who possess no address in Japan and have continuously had no residence in Japan for one year or more.

(8) In "Fact that he/she lives in the same household," describe the total amount remitted or the like to the relatives in 2027 at year-end tax adjustment if the dependent relatives qualified for deduction are non-residents. (If such non-resident is a "specified relative," it is not necessary to describe in this column.)

(9) In Contents of a disabled person or working student, describe the following matters:
a. Disabled persons (special disabled persons): Describe the facts that the persons fall under disabled persons (special disabled persons) such as the condition of disabilities, the type of disability certificate and the date of issuance, or the level of disability (disability grade). If the person is a spouse living in the same household or dependent relatives, also describe the person's name (whether living together or not in the case of special disabled persons), individual numbers (My Number)(Note), domicile or residence, date of birth, relationship with you and estimated income in 2027 (except the person's name, you may omit to describe matters described in "Spouse qualified for withholding deduction", "Dependent relatives qualified for deduction" or "Matters related to inhabitants tax").
Also, if the said spouse living in the same household or dependent relatives are non-residents, describe as such, as well as the total amount remitted to the spouse living in the same household or dependent relatives in 2027 (describe the total amount of remittances or the like at year-end tax adjustment).
(Note) If certain requirements are met, you may not need to describe individual numbers (My Number). Check with the salary payer.
b. Working student: Describe the name of school, the date of entrance, and the type of income and its estimated amount in 2027.
(Note) You are not required to fill in the above if you are a widow or single parent.

(10) If there are two workers or more in your household, dependent relatives or the like in the household (i.e. a spouse qualified for withholding deduction, a disabled spouse living in the same household, a spouse qualified for special spouse withholding deduction, dependent relatives qualified for withholding deduction, or disabled dependent relatives or disabled specified dependent relatives) can be declared as other workers' dependents, or they can be divided within the household. In such cases, describe the names or the like of the dependent relatives in "D."

(11) The "Matters related to inhabitants tax" should be filled in if you have (1) dependent relatives who are under 16 years of age, (2) a spouse (limited to those whose estimated income is 1,330,000 yen or less), dependent relatives or specified relatives with retirement allowance, etc. (limited to the allowances subject to income tax withholding, the same applies to (11) below) , or (3) a widow or single parent (limited to the cases where the widow or the single parent has a dependent relative who has retirement allowance, etc.). (For inhabitants tax purposes, the amount of retirement income is not included in the amount of income for the requirement of dependents, etc.) For dependents relatives under 16 years of age who receive payment of retirement allowance, etc., if the estimated amount of income, including retirement income, exceeds 620,000 yen, do not describe "Dependents relatives under 16 years of age", but describe only "With retirement allowance, etc. Spouse/dependent relative." If "Non-exempted dependent relative living in overseas" or "Non-resident relative" is indicated, you may be asked to submit the confirmation materials under 3 (2) below to the municipality of your domicile by Mar. 15, 2028. If you have any questions about the " Matters related to inhabitants tax ", please contact the municipality of your domicile.

3. Attached document

(1) If you had been employed and obtained new employment before the end of the year, attach a withholding record or the like issued by the previous employer. If you changed the secondary salary to the primary one before the end of the year, attach a withholding record or the like issued by the primary salary payer before the change.

(2) For details of the procedures such as required attachments when the relatives listed in "A" to "C" columns are non-residents, refer to "For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives" posted on the website of the National Tax Agency.

(3) If you are a working student (limited to a student or pupil of a special training school or miscellaneous school, or a trainee of a vocational training corporation), please attach a copy of the certificate issued by the Minister of Education, Culture, Sports, Science and Technology or the Minister of Health, Labour and Welfare, as well as a certificate issued by the school head or the representative of the vocational training corporation.

"For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives"

4. Definitions of dependent relatives or the like

[1) Spouse living in the same household]
A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer (hereinafter "blue return taxpayer, etc.)) who lives in the same household with the worker (i.e. the person who submits this application) and whose estimated income in 2027 is 620,000 yen or less (1,360,000 yen or less in case of salary revenues only)

[2) Spouse qualified for deduction]
The spouse living in the same household mentioned in 1), who is the spouse of the worker having an estimated income of 10,000,000 yen or less in 2027

[3) Spouse qualified for withholding deduction]
A spouse (except the blue return taxpayer, etc.) who lives in the same household with the worker having an estimated income of 9,000,000 yen or less in 2027 and whose estimated income in 2027 is 950,000 yen or less (1,690,000 yen or less in case of salary revenues only)
(Note) A married couple cannot mutually claim deduction related to spouse qualified for withholding deduction.

[4) Dependent relatives]
Relatives who live in the same household with an income earner (including foster children who are entrusted to foster under the provisions of the Child Welfare Act or elderly persons requiring nursing who are entrusted to care under the provisions of the Elderly Welfare Act, and excluding a spouse and blue return taxpayers, etc.) and whose estimated income in 2027 is 620,000 yen or less

[5) Dependent relatives qualified for deduction]
The dependent relatives mentioned in 4), persons who fall under each of the following categories according to the following classification.
a. If the dependent relatives is a resident, persons who are 16 years of age or older (born on or before Jan. 1, 2012)
b. If the dependent relatives is a non-resident, persons who fall under any of the following.
(a) Persons 16 years of age or older and under 30 years of age (born between Jan. 2, 1998 and Jan. 1, 2012)
(b) Persons 70 years of age or older (persons born on or before Jan. 1, 1958)
(c) Persons 30 years of age or older and under 70 years of age (those born between Jan. 2, 1958 and Jan. 1, 1998), and "no longer have a domicile or residence in Japan due to studying abroad," "disabled persons," or "persons who received from you more than 380,000 yen to cover living or educational expenses during 2027".

[6) Specified dependent relatives]
The dependent relatives qualified for deduction mentioned in 5), who are 19 years of age or older and under 23 years of age (born between Jan. 2, 2005 and Jan. 1, 2009)

[7) Elderly dependent relatives]
The dependent relatives qualified for deduction mentioned in 5), who are 70 years of age or older (born on or before Jan. 1, 1958)

[8) Specified relatives]
Relatives who are 19 years of age or older and younger than 23 years of age (born between January 2, 2005, and January 1, 2009) as well as are living in the same household with an income earner (including foster children who are entrusted to foster under the provisions of the Child Welfare Act, excluding spouses and blue return taxpayers, etc.). And also, whose estimated income in 2027 is more than 620,000 yen and 1,230,000 yen or less (more than 1,360,000 yen and not more than 1,970,000 yen in case of salary revenues only).

[9) Relatives qualified for withholding deduction]
Either the Dependent relatives qualified for deduction mentioned in 5) or the Specified relatives mentioned in 8) with estimated income in 2027 is 1,000,000 yen or less (1,740,000 yen or less in case of salary revenues only).
(Note) Please note that it is impossible to mutually apply the deduction for specified relatives between both relatives, and to apply the deduction for specified relatives who are applied for the deduction as the specified relatives of other taxpayers.

[10) Elderly parents living together]
The elderly dependent relatives mentioned in 7), who are the lineal ascendants of the worker or his/her spouse, and constantly live with the worker or his/her spouse

[11) Disabled persons (special disabled persons)]
The worker himself/herself, his/her spouse living in the same household mentioned in 1) or dependent relatives mentioned in 4), who fall under one of the followings:
a. Persons who constantly lack the capacity to appreciate their situation due to mental disability are to be "special disabled persons" without any exceptions.
b. Persons who are determined as mentally retarded by a mental health professional are to be "special disabled persons" if determined that their mental retardation is severe.
c. Persons who receive a health and welfare certificate with mental disabilities are to be "special disabled persons" if the disability grade is 1.
d. Persons who are stated as having physical disabilities in a physical disabilities certificate are to be "special disabled persons" if the disability grade is 1 or 2.
e. Persons who receive the certificate of wounded and sick retired soldiers are to be "special disabled persons" if the severity of disabilities falls under the "special symptoms" through the "symptoms No. 3" stipulated in Table 2 of Annexed Table 1 of the Pension Act.
f. Persons who are certified by the Ministry of Health, Labour and Welfare based on the provision of the Act concerning relief for the survivors of atomic bombs are to be "special disabled persons" without any exceptions.
g. Persons who are constantly bedridden and require complex care are to be "special disabled persons" without any exceptions.
h. Persons who have mental and physical disabilities and are 65 years of age or older (born on or before Jan. 1, 1963), and certified as having disabilities equivalent to a., b. or d. by the mayor of a municipality, the head of a special ward or a welfare office director are to be special disabled persons, if having disabilities as severe as special disabled persons, in a., b. or d.

[12) Special disabled persons living together]
The spouse living in the same household mentioned in 1) or the dependent relatives mentioned in 4), who are special disabled persons constantly living with the worker, his/her spouse or the worker's other relatives living in the same household as worker

[13) Widow]
The worker herself, among persons who fall under any of the followings, whose estimated income in 2027 is 5,000,000 yen or less (6,777,778 yen or less in case of salary revenues only) and who does not have a person deemed as being in the situation similar to a marital relationship (excluding persons who fall under single parents mentioned in 12)):
a. Person who divorced from her husband, remains unmarried since then and has dependent relatives mentioned in 4).
b. Bereaved wife who remains unmarried or a person whose husband is missing.

[14) Single parent]
The worker himself/herself who is a single parent, among persons who fall under all of the followings, whose estimated income in 2027 is 5,000,000 yen or less and who does not have a person deemed as being in the situation similar to a marital relationship:
a. Person who is unmarried or whose spouse is missing.
b. Person who has a child living in the same household (limited to a child whose estimated amount of all incomes in 2027 is 620,000 yen or less excluding other persons who are spouse living in the same household mentioned in 1) or who are treated as dependent relatives mentioned in 4).)

[15) Working student]
The worker himself/herself, who falls under all of the followings:
a. You are a student or pupil of a college, high school or the like, a student or pupil of a special training school or miscellaneous school that satisfies certain requirements or a trainee undergoing accredited vocational training conducted by a vocational training corporation.
b. You have a business income, salary income, retirement income or miscellaneous income (referred to as "a salary income or the like" hereinafter) based on your labor.
c. Your estimated income in 2027 is 890,000 yen or less (1,630,000 yen or less in case of salary revenues only), and of which an income other than a salary income or the like is 100,000 yen or less.